



23RD NAVAJO NATION COUNCIL OFFICE OF THE SPEAKER

FOR IMMEDIATE RELEASE

January 25, 2018

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Council approves bill to reallocate sales tax revenue to benefit Navajo Nation Fire and Rescue Services



PHOTO: Council Delegate Benjamin L. Bennett and Navajo Nation Department of Fire and Rescue Services during the 2018 Winter Council Session at the Council Chamber in Window Rock, Ariz. on Jan. 25, 2018.

WINDOW ROCK – During the final day of the 2018 Winter Council Session on Thursday, the Navajo Nation Council approved Legislation No. 0356-17, which seeks to amend Title 24, the “Allocation of Sales Tax Revenue” in the Navajo Nation Code, to reallocate approximately 17-percent of the Navajo Nation Sales Tax non-retail and retail revenue to the Navajo Nation Department of Fire and Rescue Services.

Council Delegate Benjamin L. Bennett (Crystal, Fort Defiance, Red Lake, Sawmill), who co-sponsored the bill, urged his Council colleagues to support the reallocation of the sales tax revenue to the fire and rescue services to better protect individuals and communities.

“I strongly urge the Council to support and invest in the Nation’s Fire and Rescue Services. Currently, the Navajo Nation does not have nation-wide fire protection. The allocation would

financially assist the fire department to operate and deliver services on the Nation's 27,000-square miles land base," said Delegate Bennett.

Pursuant to the Navajo Nation Tax Regulations, the current sales tax rate is five-percent, which applies to all gross receipts for goods or services sold on the Navajo Nation.

According to the legislation, the amendment to Title 24 § 620 of N.N.C. would allow the net revenue, after the allocation of set-aside funds, from the sales tax to be disbursed as follows:

- 50-percent of the non-retail revenue collected shall be deposited into the Navajo Nation's general fund and 50-percent of the retail revenue collected shall be deposited into the chapter general fund
- Approximately 17-percent of the non-retail/retail revenue collected shall be deposited into the judicial/public safety fund
- Approximately eight-percent of the non-retail/retail revenue collected shall be deposited into the scholarship fund
- Approximately eight-percent of the non-retail/retail revenue collected shall be deposited to the economic development fund
- Approximately 17-percent of the non-retail/retail revenue collected shall be deposited into the Navajo Nation Fire and Rescue Services fund to be appropriated pursuant to a fund management plan approved by the Budget and Finance Committee

Council Delegate Edmund Yazzie (Churchrock, Iyanbito, Mariano Lake, Pinedale, Smith Lake, Thoreau), stated that the sales tax revenue allocation to the Fire and Rescue Services fund would allow the fire department to address and improve fire protection throughout the Nation.

"This is the first step to improve fire and rescue across the Navajo Nation. During budget session, the fire department receives pennies to operate, but the allocation would significantly assist them to provide quality services," said Delegate Yazzie, who chairs the Law and Order Committee.

Department of Fire and Rescue Services fire chief Larry Chee, said the department operates 24/7 to provide fire protection, education, and medical services, however, the biggest challenge is inadequate funding for personnel, personnel training, equipment, and community education.

During the debate, Council Delegate Leonard H. Pete (Chinle) stated that fire protection is essential for economic development and growth.

"The Nation cannot push and support economic development without fire protection. Navajo communities are growing and they need fire protection. This should be a priority before any development," said Delegate Pete.

The Navajo Nation Council approved Legislation No. 0356-17 with a vote of 16-0. The president will have ten calendar days to consider the resolution once it is delivered to the Office of the President and Vice President.

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